

**FINANCE DEPARTMENT
(TAX DIVISION)**

Jaipur, July 30, 2014

In perusance of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to authorise the publication in the Rajasthan Gazette of the following translation in the English language of Finance Department, Tax Division Notificaion No.F.12(59)FD/Tax/2014-76 to 89 and No.F.4(15)FD/Tax/2014-90 dated July 30, 2014.

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, July 30, 2014

S.O.103.-In exercise of the powers conferred by sub-section (2) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in Schedule I appended to the said Act, namely:-

AMENDMENTS

In Schedule I appended to the said Act,-

- (i) in column number 2 against serial number 39, for the existing expression "except goods mentioned in entry no. 204 and 205 of Schedule IV of this Act", the expression "except goods mentioned in any other Schedule appended to the Act" shall be substituted, with immediate effect.
- (ii) the existing serial number 55 and entries thereto, shall be deemed to have been substituted, with effect from 14.07.2014, by the following, namely:-

55.	Handicrafts, statues, blue pottery and puppets having sale price upto Rs. 1000/- per item	Subject to the provisions of section 97A of the Act.
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- (iii) after the existing serial number 139 and entries thereto, the following new serial number and entries thereto, shall be deemed to have been added, with effect from 14.07.2014, namely:-

140.	Cumin seed and aniseed	Subject to the provisions of section 97A of the Act.
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[No.F.12(59)FD/Tax/2014-76]

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 30, 2014**

S.O.104.-In exercise of the powers conferred by sub-section (3A) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that it is expedient in public interest so to do, hereby makes the following amendment in Schedule II appended to the said Act, namely:-

AMENDMENT

In Schedule II appended to the said Act, after existing serial number 67 and entries thereto, the following new serial number 68 and 69 and entries thereto shall be added, namely:-

“

68.	Registered dealers commonly known as developers/ builders who, as work contractors, undertake the construction of flats, dwellings or buildings or premises and transfer them along with goods (whether as goods or in some other form) and land or interest underlying the land in pursuance of an agreement.	
69.	Registered dealers engaged in leasing out tent and their accessories, decorative articles and exhibits, sound amplifier & public address system.	

”

[No.F.12(59)FD/Tax/2014-77]
By Order of the Governor,

(Aditya Pareek)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 30, 2014**

S.O.105.-In exercise of the powers conferred by sub-section (5) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in Schedule IV appended to the said Act, namely:-

AMENDMENTS

In Schedule IV appended to the said Act,-

- (i) the existing serial number 44 and entries thereto shall be substituted, with immediate effect, by the following, namely:-

“

44.	Edible oils including olive oil but excluding coconut oil packed in small containers up to 200 ml.	5	
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”

- (ii) the existing serial number 107 and entries thereto shall be substituted, with immediate effect, by the following, namely:-

“

107.	Processed or preserved vegetables and fruits, pickle, fruit squash, fruit juice when sold loose, sharbat and thandai	5	
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”

- (iii) in column number 2 against serial number 126, the existing expression “cumin seed, aniseed,” shall be deemed to have been deleted with effect from 14.07.2014.

- (iv) in column number 2 against serial number 168, for the existing expression “Rs. 60/- per Kilogram”, the expression “Rs. 70/- per Kilogram” shall be substituted, with immediate effect.

- (v) the existing serial number 171 and entries thereto shall be substituted, with immediate effect, by the following, namely:-

“

171.	All kinds and forms of Kota stone, Marble and Granite excluding goods for which rate has been notified under section 6 of the Act.	5	
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”

- (vi) the existing serial number 202 and entries thereto, shall be deemed to have been substituted, with effect from 14.07.2014, by the following, namely:-

“

202.	Cooked food including snacks other than those mentioned in any other Schedule and prepared hot tea except when sold in hotels categorized as three star and above and heritage hotels categorized as ‘Classic’ and ‘Grand’ by Government of India or hotels or heritage hotels categorized as equivalent to the categories mentioned above, by a committee constituted for this purpose by the State Government	5	Subject to the provisions of section 97A of the Act.
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”

- (vii) the existing serial number 203 and entries thereto shall be deemed to have been substituted, with effect from 14.07.2014, by the following, namely:-

“

203.	Handicrafts, statues, blue pottery and puppets having sale price more than Rs. 1000/- per item	5	Subject to the provisions of section 97A of the Act.
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”

- (viii) after the existing serial number 205 and entries thereto, the following new serial numbers and entries thereto shall be added, with immediate effect, namely:-

“

206.	Textile fabrics impregnated, coated, covered or laminated with plastics, PVC leather cloth, synthetic leather	5	
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207.	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	5	
208.	All types of oil cake but excluding cottonseed oil cake	5	

[No.F.12(59)FD/Tax/2014-78]
By Order of the Governor,

(Aditya Pareek)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 30, 2014**

S.O.106.-In exercise of the powers conferred by sub-section (5) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in Schedule V appended to the Act, namely:-

AMENDMENTS

In Schedule V appended to the said Act,-

- (i) the existing serial numbers 7 and entries thereto, shall be deemed to have been deleted, with effect from 14.07.2014.
- (ii) the existing serial numbers 8 and entries thereto, shall be deemed to have been deleted, with effect from 14.07.2014.
- (iii) in column number 2 against serial number 16, the existing item (vi) shall be substituted, with immediate effect, by the following, namely:-

“ (vi) Beverages including coffee drinks hot and cold, instant coffee, espresso coffee, ice tea, milk shakes, thick shakes, ice-cream shakes, packed flavoured milk, packed fruit drink, packed fruit juice (excluding beverages specifically mentioned in any other Schedule). ”

- (iv) in column number 2 against serial number 16, the existing item (xiv) shall be substituted, with immediate effect, by the following, namely:-

“ (xiv) Tomato puree, ketchup, sauces in all forms and varieties, fruit jam, jelly. ”

- (v) in column number 2 against serial number 16, the existing item number (xvii) and entries thereto shall be deemed to have been deleted, with effect from 14.07.2014.

- (vi) in column number 2 against serial number 40, the existing item (ii) shall be deemed to have been substituted, with effect from 14.07.2014, by the following, namely:-

“ (ii) All types of sheets made of foam or plastic foam or any other synthetic foam and articles made thereof but excluding packaging material. ”

(vii) in column number 2 against serial number 53, the existing item (iii) shall be deemed to have been substituted, with effect from 14.07.2014, by the following, namely:-

“ (iii) Linoleum and laminated sheets such as sunmica, formica, decolam and the like. ”

(viii) the existing serial numbers 59 and entries thereto, shall be deemed to have been deleted, with effect from 14.07.2014.

(ix) in column number 2 against serial number 67, the existing item (iii) shall be substituted, with immediate effect, by the following, namely:-

“ (iii) Hair oil including almond oil, amla oil, sandalwood oil and other oils like keo karpin, hair & care, dabur-vatika and their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani; coconut oil packed in small containers upto 200 ml. ”

(x) the existing serial number 69 and entries thereto shall be deemed to have been substituted, with effect from 14.07.2014, by the following, namely:-

69.	Torch light and its bulbs excluding solar and LED torch.	14	
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(xi) the existing serial number 78 and entries thereto shall be substituted, with immediate effect, by the following, namely:-

78.	Goods not covered in any other Schedule appended to the Act or under any notification issued under section 6 of the Act.	14	
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[No.F.12(59)FD/Tax/2014-79]

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 30, 2014**

S.O.107.-In exercise of the powers conferred by section 5 of the Rajasthan Value Added Tax Act, 2003(Act no.4 of 2003), read with rule 17A of the Rajasthan Value Added Tax Rules, 2006, the State Government being of the opinion that it is expedient in public interest so to do, hereby, with immediate effect, makes the following amendments in this department's notification No. F.12 (59) FD/Tax/ 2014-18 dated 14.07.2014, namely:-

AMENDMENTS

In the said notification,-

- (i) in the table, after the existing serial number 6 and entries thereto, the following new serial number and entries thereto shall be added, namely:-

7.	Registered dealers engaged in leasing out tent and their accessories, decorative articles and exhibits, sound amplifier & public address system.	Rupees five hundred for every rupees two lac or part thereof, of the turnover of goods mentioned in column number 2 in the relevant period subject to the condition that such dealer shall make purchase of taxable goods mentioned in column number 2 from a registered dealer of the State. The dealer may opt for payment of lump sum in lieu of tax with effect from 01.04.2014.
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(ii) after the existing table, the following explanation shall be added, namely:-

“**Explanation.-** Relevant period shall mean the relevant tax period.”

[No.F.12(59)FD/Tax/2014-80]
By Order of the Governor,

(Aditya Pareek)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 30, 2014**

S.O.108.-In exercise of the powers conferred by section 5 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of opinion that it is expedient in the public interest so to do, hereby makes the following amendments, with effect from 14.07.2014, in this Department's notification No.F.12 (28) FD/ Tax/2007/145 dated 09.03.2007, as amended from time to time, namely:-

AMENDMENTS

In clause 5.04 of the said notification, after the existing proviso, the following new proviso shall be added, namely:-

“Provided further that where the dealer who has opted for the Scheme and has failed to deposit the composition amount, interest or late fee within the period specified under the Scheme, such dealer shall be allowed to avail the benefit of the Scheme,-

- (i) if composition amount and late fee specified under the Scheme for the period after 31.03.2011, has been deposited by him before 31.05.2014 and, if he deposits an amount equal to 75% of the composition amount, which has been deposited late, as late fee up to 31.08.2014; or
- (ii) if composition amount specified under the Scheme for the period after 31.03.2011, has been deposited by him but the late fee has not been deposited before 31.05.2014, if he deposits an amount equal to

100% of the composition amount, which has been deposited late, as late fee up to 31.08.2014; or

- (iii) for all other dealers, if they deposits, composition amount and an amount equal to 200% of the due composition amount, which has been deposited late, as late fee up to 31.08.2014.”

[No.F.12(59)FD/Tax/2014-81]
By Order of the Governor,

(Aditya Pareek)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 30, 2014**

S.O.109.-In exercise of the powers conferred by sub-section (1) of section 6 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), and in supersession of this department's notification No. F.12 (59) FD / Tax / 2014-21 dated 14.07.2014, the State Government hereby, with immediate effect, fixes the amount of tax payable under the said Act, as mentioned in column number 3 for the class of goods mentioned in column number 2 of the table given below:-

**TABLE
PART A**

Item No.	Description of goods		Tax Payable (in rupees)
	Variety of Stone	Size	
1	2		3
1.	All type of Marble	Tiles below one square foot	0.40 per sq.ft.
		Tappa/ Leera up to 2 feet width and 3.5 feet length.	0.75 per sq. ft.

PART B (Goods other than mentioned in PART A above)

Item No.	Description of goods		Tax Payable (in rupees)
	Variety of Stone	Size of Slab / Tile	
1	2		3
1.	Makrana Marble White I	length one foot to two feet	6.00 per sq.ft.
		length above two feet up to seven feet	11.00 per sq. ft.
		length above seven feet	20.00 per sq. ft.
2.	Makrana Marble White II	length one foot to two feet	2.40 per sq. ft.
		length above two feet up to seven feet	3.10 per sq. ft.
		length above seven feet	4.50 per sq. ft.
3.	Makrana Albata	length one foot to two feet	3.10 per sq. ft.
		length above two feet up to seven feet	3.50 per sq. ft.
		length above seven feet	6.50 per sq. ft.

4.	Makrana Semi-Albeta	length one foot to two feet	2.50 per sq. ft.
		length above two feet up to seven feet	2.80 per sq. ft.
		length above seven feet	3.60 per sq. ft.
5.	Makrana Adanga/Dungri/ Pink	length one foot to two feet	1.25 per sq. ft.
		length above two feet up to seven feet	1.70 per sq. ft.
		length above seven feet	2.10 per sq. ft.
6.	Makrana White Base Adanga	length one foot to two feet	1.60 per sq. ft.
		length above two feet up to seven feet	2.60 per sq. ft.
		length above seven feet	3.40 per sq. ft.
7.	Makrana Kumari average	length one foot to two feet	0.65 per sq. ft.
		length above two feet up to seven feet	0.95 per sq. ft.
		length above seven feet	1.10 per sq. ft.
8.	Makrana Kumari White Base	length one foot to two feet	0.85 per sq. ft.
		length above two feet up to seven feet	1.30 per sq. ft.
		length above seven feet	1.40 per sq. ft.
9.	Rajasmand/ Morwad/ Agariya Marble Grade A	length upto two feet	1.30 per sq. ft.
		length above two feet	2.10 per sq. ft.
10.	Rajasmand/ Morwad/ Agariya Marble Grade B	length upto two feet	0.90 per sq. ft.
		length above two feet	1.45 per sq. ft.
11.	Grade C of Rajasmand / Morwad / Agariya Marble. Dharmeta/Bani/Sapo l/Kekri/Sawar, Andhi Pista, Abu Adanga, Abu Green and White, Bidasar, Udaipur Green and Pink Marble, Black, Aaspur Yellow Pink, Bhainslana, Rampura, Kayampura, Chhapoli, Khandela, Selwara, Paloda and Banswara Marble.	length upto two feet	0.75 per sq. ft.
		length above two feet	1.10 per sq. ft.
12.	Katni, Majoli, Wonder and Oman Red Marble Grade A	length upto two feet	1.70 per sq. ft.
		length above two feet	2.00 per sq. ft.
13.	Katni, Majoli, Wonder and Oman Red Marble Grade B	length upto two feet	1.50 per sq. ft.
		length above two feet	1.75 per sq. ft.

14.	Imported Marble	Italian Satwaria	All size	60.00 per sq. ft.
		Other than Italian Satwaria	All size	9.00 per sq. ft.
15.	All other types of marble not specified herein		More than one square foot	1.30 per sq. ft.
16.	All type of Granite		length upto two feet	1.80 per sq. ft.
17.	Granite Jaisalmer (Lakha Red) / Granite South Indian		length above two feet	4.50 per sq. ft.
18.	Granite Jalore / Deogarh and others		length above two feet	3.25 per sq. ft.

Note:

1. For the purpose of this notification, stone tiles means of length up to two feet and slab means of length more than two feet.
2. In case of difficulty in measurement of the dimensions of marble, the tax may be calculated after measuring the weight and converting it into area using the factor of five kg per square foot for tiles and six kg per square foot for slabs.
3. In case of difficulty in measurement of the dimensions of granite, the tax may be calculated after measuring the weight and converting it into area using the factor of seven kg per square foot for slabs.

[No.F.12(59)FD/Tax/2014-82]
By Oder of the Governor,

(Aditya Pareek)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, July 30, 2014**

S.O.110.-In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that it is expedient in public interest so to do, hereby exempts from tax payable, by the registered dealers commonly known as developers/ builders who, as works contractors, undertake the construction of flats, dwellings or buildings or premises and transfer them along with goods (whether as goods or in some other form) and land or interest underlying the land in pursuance of an agreement, on the amount of consideration received up to 31.03.2014 with regard to the agreement made by them for construction of flats, dwellings or buildings or other premises.

[No.F.12(59)FD/Tax/2014-83]
By Order of the Governor,

(Aditya Pareek)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 30, 2014**

S.O.111.-In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from payment of tax the registered dealer leasing out tent and their accessories, decorative articles and exhibits, sound amplifier & public address system, hereinafter referred to as "the tent dealer", who has opted for payment of composition amount in lieu of their tax liability, under the Composition Scheme for Registered Tent Dealers, 2011, issued vide notification No. F.12 (25) FD/Tax/11-164 dated 15.03.2011, hereinafter referred to as the said notification, for the period 01.04.2012 to 31.03.2014, subject to following conditions, namely:-

1. that such dealer shall deposit the exemption fee as specified in this notification up to 31.08.2014; and
2. that the exemption fee shall be paid by the tent dealers at the rate as mentioned in column number 2 under the conditions mentioned in column number 3 of the table given below:

TABLE

S.No.	Exemption Fee	Conditions
1.	2.	3.
1.	Rupees five hundred for every rupees two lac or part thereof of the turnover of goods mentioned above.	If the amount as mentioned in column number 2 has been deposited by such dealer in the manner and within the time prescribed in the said notification.
2.	Rupees five hundred for every rupees two lac or part thereof of the turnover of goods mentioned above.	If the dealer has failed to deposit the amount as mentioned in column number 2 of S. No.1 within the time prescribed in said notification, but has deposited the said amount along with interest and late fee as provided in the said notification in the manner and within the time prescribed in the said notification.
3.	Rupees seven hundred fifty for every rupees two lac or part thereof of the turnover of goods mentioned above.	If the dealer has failed to deposit the amount as mentioned in column number 2 of S. No.1 within the time prescribed in the said notification, but has deposited the said amount along with interest and the late fee as provided in the said notification up to 31.05.2014.
4.	Rupees one thousand for every rupees two lac or part thereof of the turnover of goods mentioned above.	If the dealer has failed to deposit the amount as mentioned in column number 2 of S. No.1 within the time prescribed in the said notification, and has deposited the said amount along with interest up to

		31.05.2014, but has failed to deposit the late fee as provided in the said notification.
5.	Rupees two thousand five hundred for every rupees two lac or part thereof of the turnover of goods mentioned above, along with an amount equal to the amount of interest leviable on the amount which has not been deposited in the manner and within the time prescribed in the said notification.	If the dealer has failed to deposit the amount as mentioned in column number 2 of S. No.1, interest and late fee upto 31.05.2014.

[No.F.12(59)FD/Tax/2014-84]

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 30, 2014**

S.O.112.-In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this department's notification No. F.12 (59) FD / Tax / 2014-32 dated 14.07.2014, as amended from time to time, with immediate effect, namely:-

AMENDMENTS

In the List appended to the said notification,-

- (i) in column number 2 against serial number 11,-
- (a) for the existing expression "(including tuolene, propene, butylene, butadine, ethylene, oxylene, mix-xylene, benzene)", the expression "(including propene, butylene, butadine, ethylene, oxylene)" shall be substituted.
- (b) for the existing expression "Petroleum coke in any form, Mineral turpentine oil, Heavy alkylate", the expression "Petroleum coke in any form, Heavy alkylate" shall be substituted.
- (ii) after the existing serial number 56 and entries thereto, the following new serial numbers and entries thereto shall be added, namely:-

“

57.	Tuolene, mix-xylene, benzene and Mineral turpentine oil	5
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58.	Non-woven fabrics, textile fabrics impregnated, coated, covered or laminated with plastics, PVC leather cloth and synthetic leather	5
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[No.F.12(59)FD/Tax/2014-85]
By Order of the Governor,

(Aditya Pareek)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, July 30, 2014**

S.O.113.-In exercise of the powers conferred by section 9 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with effect from 14.07.2014, exempts manufacturers of Stainless Steel sheets, circles and utensils from the tax payable under the said Act, on the Stainless Steel Flats brought into the local area for being used as raw material for the manufacture of Stainless Steel sheets, circles and utensils, to the extent the rate of tax exceeds 0.5%.

[No.F.12(59)FD/Tax/2014-86]
By Order of the Governor,

(Aditya Pareek)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, July 30, 2014**

S.O.114.-In exercise of the powers conferred by section 9 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this department's notification No. F.12 (59) FD / Tax / 2014-33 dated 14.07.2014, as amended from time to time, with immediate effect, namely:-

AMENDMENTS

In the List appended to the said notification,-

- (i) in column number 2 against serial number 10,-
 - (a) for the existing expression “(including tuolene, propene, butylene, butadine, ethylene, oxylene, mix-xylene, benzene)”, the expression “(including propene, butylene, butadine, ethylene, oxylene)” shall be substituted.

- (b) for the existing expression "Petroleum coke in any form, Mineral turpentine oil, Heavy alkylate", the expression "Petroleum coke in any form, Heavy alkylate" shall be substituted.
- (ii) after the existing serial number 54 and entries thereto, the following new serial numbers and entries thereto shall be added, namely:-

55.	Tuolene, mix-xylene, benzene and Mineral turpentine oil
56.	Non-woven fabrics, textile fabrics impregnated, coated, covered or laminated with plastics, PVC leather cloth and synthetic leather

[No.F.12(59)FD/Tax/2014-87]

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 30, 2014**

S.O.115.-In exercise of the powers conferred by sub-section (2) of section 7 of the Rajasthan Entertainments and Advertisements Tax Act, 1957 (Act No. 24 of 1957) and in supersession of this department's notification number F.24 (1) FD / Tax / 09-97 dated 27.02.2009, the State Government being of the opinion that reasonable grounds exist for doing so, hereby remits the tax payable under the said Act on the exhibition of Rajasthani language films.

Explanation: Rajasthani language film means any film produced in any dialect generally spoken in any part of the State.

This shall have effect from 01.08.2014.

[No.F.12(59)FD/Tax/2014-88]

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 30, 2014**

S.O.116.-In exercise of the powers conferred by sub-section (1) of section 18 of the Rajasthan Entertainments and Advertisements Tax Act, 1957 (Act No. 24 of 1957), the State Government hereby makes the following rules further to amend the Rajasthan Entertainments and Advertisements Tax Rules, 1957, and orders with reference to the proviso to sub-section (4) of the said section that previous

publication of these amendment rules is dispensed with as the State Government considers that they should be brought into force at once, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Entertainments and Advertisements Tax (Second Amendment) Rules, 2014.

(2) They shall come into force at once.

2. Amendment of rule 2.- In rule 2 of the Rajasthan Entertainments and Advertisements Tax Rules, 1957, hereinafter referred to as the said rules,-

(i) after the existing clause (ii) and before the existing clause (iii), the following new clauses (ii-a) and (ii-b) shall be inserted, namely:-

“(ii-a) “Multiplex” means movie theatre complex with multiple screens within a single complex.

(ii-b) “Multi-system Cable Television Network” means a system for multi-channel down linking and distribution of television programmes by a land based transmission system using wired cable or wireless cable or a combination of both for simultaneous reception either by multiple subscribers directly or through one or more local cable operators.”

(ii) after the existing clause (vi), the following new clause (vii) shall be added, namely:-

“(vii) “Video game parlour” means a place of entertainment where persons are required to make a payment for the purpose of working a machine installed therein which operates electronically or mechanically or electro mechanically.”

3. Amendment of rule 6-A.- The existing sub-rule (iv) of rule 6-A of the said rules, shall be substituted by the following, namely:-

“(iv) Every ticket shall be printed serially and uniquely numbered.”

4. Substitution of rule 15.- The existing rule 15 the said rules, shall be substituted by the following, namely:-

“**15. Security.-** (1) The proprietor of a class mentioned in column number 2 of table given below shall submit a security in the form of National Saving Certificate or in the form of one year bank guarantee of a nationalized bank, which shall be renewed before its expiry every year, of an amount as mentioned in column number 3 against such class in the said table:-

Table

S. No.	Class of proprietors	Amount of Security (In Rupees)
1	2	3
1.	Proprietors of entertainment through exhibition of film by any medium in a cinema hall.	Twenty thousand per cinema hall.
2.	Proprietors of entertainment through exhibition of film by any medium in multiplex.	Fifty thousand per multiplex.

3.	Proprietors of Video Game Parlour.	Five thousand per parlour.
4.	Proprietors of Direct to home broadcasting service.	Five lac.
5.	Proprietors of a cable service with addressable system or otherwise.	Twenty thousand.

(2) The amount of security may be increased by the prescribed authority for reasons to be recorded in writing, to an amount up to the amount of tax payable in the preceding month.

(3) The prescribed authority may, by order in writing, forfeit the whole or any part of the security furnished, for realizing any amount of tax, penalty, interest or any demand payable by the proprietor under the Act.”

5. Deletion of rule 15B.- The existing rule 15B of the said rules, shall be deleted.

6. Substitution of rule 17.-The existing rule 17 of the said rules, shall be substituted by the following, namely:-

“17. Permission to be obtained for holding entertainment.- (1)

The proprietor of an entertainment shall submit an application in Form Q to the authority as mentioned in the Table given below upto 15th August, 2014 or at least 15 days before the date of holding entertainment, whichever is later.

Table

S. No.	Class of proprietors	Authority
1	2	3
1.	Proprietors of entertainment through exhibition of film by any medium in a cinema hall or multiplex/ Proprietors of Video Game Parlour.	Assistant Commissioner/ Commercial Taxes Officer of the area where the place of entertainment is located.
2.	Proprietors of Direct to home broadcasting service/ Proprietors of a cable service with addressable system or otherwise.	Assistant Commissioner/ Commercial Taxes Officer of the area where his principal place of business is located.

(2) The proprietor shall submit the duly signed application in Form Q, accompanied with following documents, namely:-

- (i) signed photo of proprietor;
- (ii) copy of Registration/ License/ Permission required for providing entertainments;
- (iii) copy of permanent account number allotted by Income Tax Department to the proprietor;
- (iv) security required to be furnished; and
- (v) dully cancelled blank cheque. ”

7. Substitution of rule 18.-The existing rule 18 of the said rules, shall be substituted by the following, namely:-

“18. Manner of payment of tax or other sum.- (1) Unless otherwise notified by the State Government, payment of tax or other sum shall be made electronically, by a proprietor through Electronic Government Receipt Accounting System, hereinafter referred to as ‘e-GRAS’, in the manner as provided therein.

(2) The date of payment of tax, demand or other sum shall be deemed to be the date of deposit as shown in the e-GRAS.

(3) The entertainment tax shall be payable by the class of proprietor specified in column number 2 of the table given below, at such intervals as specified in column number 3 against each of them of the said table:-

Table

S. No.	Class of proprietors	Intervals for payment of Tax
1	2	3
1.	(i) Proprietors of entertainment through exhibition of film by any medium in a cinema hall or multiplex; (ii) Proprietors of Direct to home broadcasting service; (iii) Proprietors of a cable service with addressable system or otherwise.	(i) The amount of tax payable for the period from 1 st day to 10 th day of the month shall be paid up to the 15 th day of the month. (ii) The amount of tax payable for the period from 11 th day to 20 th day of the month shall be paid up to the 25 th day of the month. (iii) The amount of tax payable for the period from 21 st day of the month to the last day of the month shall be paid within 5 days from the closing of the month.
2.	Proprietors of Video Game Parlour.	Monthly within 14 days from the closing of each calendar month.

(4) The payment of tax shall be made by the proprietor, and in case of cable service with addressable system or otherwise, it shall be made by the proprietor registered under the Cable Television Networks (Regulation) Act, 1995, who manages and operates a multi-system cable television network to provide a cable television service to multiple subscribers, which may or may not include other value added services including telecommunications and internet.”

8. Substitution of rule 18A.-The existing rule 18A of the said rules, shall be substituted by the following, namely:-

“18A. Returns.- (1) Returns referred to in sub-section (3) of section 5 of the Act shall be submitted monthly within fourteen days from the close of the month to the prescribed authority, by a proprietor of class as specified in column number 2 in the form as specified in column number 3 against such class in the table given below:

Table

S. No.	Class of proprietors	Prescribed Form
1	2	3
1.	Proprietors of entertainment through exhibition of film by any medium in a cinema hall or multiplex.	Form F
2.	Proprietors of Video Game Parlour/ Proprietors of Direct to home broadcasting service/ Proprietors of a cable service with addressable system or otherwise.	Form F-I
3.	Proprietors of entertainment permitted to pay tax in accordance with the provisions of sub-clause (iii) of clause (b) of sub-section (3) of section 6.	Form H

- (2) No return shall be entertained where the proprietor has not.-
 (i) furnished the returns for the previous month(s); and
 (ii) submitted proof of payment of entertainment tax. ”

9. Deletion of rule 18B.- The existing rule 18B of the said rules, shall be deleted.

10. Deletion of rule 18BB.- The existing rule 18BB of the said rules, shall be deleted.

11. Deletion of rule 18 BBB.- The existing rule 18BBB of the said rules, shall be deleted.

12. Deletion of rule 18 BBBB.- The existing rule 18BBBB of the said rules, shall be deleted.

13. Deletion of rule 18 BBBBB.- The existing rule 18BBBBB of the said rules, shall be deleted.

14. Deletion of rule 33.- The existing rule 33 of the said rules, shall be deleted.

15. Insertion of rule 35 and rule 36.- After the existing rule 34 of the said rules, the following new rule 35 and rule 36 shall be added, namely:-

“35. Provisions regarding e-governance.- (1) Notwithstanding anything contained in these rules, the Commissioner may notify the date from which any return, application, communication or intimation shall be submitted by the proprietor electronically through the official website of the Commercial Taxes Department, in the manner as provided therein. Different dates may be notified by the Commissioner for different purposes.

(2) Where notice, communication or intimation is served on a proprietor electronically through the official website of the department, then said notice, communication or intimation shall not be deemed to be invalid only on the ground that it is not personally signed or digitally signed or is not served properly.

(3) To facilitate e-governance, the Commissioner may change the procedure given in these rules to such extent that is inconsistent or incompatible with electronic forms of communication and payment and such change shall not invalidate any action for the mere reason that it is repugnant to the procedural provisions of these rules.

36. Applicability of the provisions of the Rajasthan Value Added Tax Rules, 2006.- Subject to the provisions of the Act and these rules, the provisions of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) and rules made there under shall apply mutatis mutandis to all the matters or issues which may arise while administering the Act.”

16. Deletion of Form E.- The existing Form E appended to the said rules, shall be deleted.

17. Substitution of Form F.- The existing Form F appended to the said rules, shall be substituted by the following, namely:-

“FORM F
[See Rule 18A]

Return to be submitted by proprietors of entertainment through exhibition of film by any medium in a cinema hall or multiplex

(To be submitted separately for each screen)

1. Name and place of entertainment:
2. Address of place of entertainment:
3. Screen Number/ Name:
4. Name of the month:
5. Details of Entertainment Tax payable

S. No.	Date of Performance	Gross receipt of the day	Value of the complementary Tickets as per sub-section (4) of section 4 of the Act.	Total (3+4)	Amount of entertainment Tax payable (30% of 5)	Remarks (If tax is not payable)
1.	2.	3.	4.	5.	6.	7.
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						

13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
31.						
Total						

Note: Please specify the name of movie and notification under which exemption from payment of entertainment tax has been provided in remarks column of the above table.

6. Details of deposits:

Due Amount of tax	Amount Deposited	Date of Deposit	Amount of Interest, if any	Amount of Interest Deposited	Date of Deposit	Remarks

I verify that the information given above is true and correct to the best of my knowledge and belief and nothing has been concealed.

Date:
Place:

Signature
Name of proprietor:
Seal: ”

18. Insertion of Form F-I.- After the Form F, so substituted, and before the existing Form G appended to the said rules, the following new form shall be inserted, namely:-

“FORM F-I
[See Rule 18 A]

Return to be submitted by proprietors of video game parlour/Direct to home broadcasting/ cable service

S. No.	Class of proprietors	Tick the appropriate Box
1.	Proprietors of Video Game Parlour.	
2.	Proprietors of Direct to home broadcasting service.	
3.	Proprietors of a cable service with addressable system or otherwise.	

1. Name of proprietor:
2. Local and permanent Address of the proprietor:
3. Area of the business (with the name of the locality etc.):
4. License/ Permission No. ----- Date:-----
5. Name of the Month :
6. Details of Entertainment Tax payable:

Gross amount received during the month	Amount of entertainment Tax payable	Remarks

7. Details of deposits:

Due Amount of tax	Amount Deposited	Date of Deposit	Amount of Interest, if any	Amount of Interest Deposited	Date of Deposit	Remarks

I verify that the information given above is true and correct to the best of my knowledge and belief and nothing has been concealed.

Date: _____ Signature
Place: _____ Name of proprietor:
Seal: ”

19. Amendment of Form H.- In Form H appended to the said rules, for the existing expression “(See rule 18)”, the expression “(See rule 18 A)” shall be substituted.

20. Deletion of Form M.- The existing Form M appended to the said rules, shall be deleted.

21. Substitution of Form Q.- The existing Form Q appended to the said rules, shall be substituted by the following, namely:-

“FORM Q

[See rule 17]

Application for permission to hold entertainment

To,

Assistant Commissioner/ Commercial Taxes Officer,
Circle.....,
Zone.....

Tick the appropriate mode of entertainment for which the proprietor intends to get permission	Proprietors of entertainment through exhibition of film by any medium in a cinema hall or multiplex.	
	Proprietors of Video Game Parlour.	
	Proprietors of Direct to home broadcasting service.	
	Proprietors of a cable service with addressable system or otherwise.	

1.	Name of Proprietor			
2.	Address of Principal Place of Business			
	(i)	Building No/Name/Area		
	(ii)	Town/City		
	(iii)	District		
	(iv)	Pin Code		
	(v)	Email ID		
	(vi)	Alternate Email ID (if any)		
	(vii)	Mobile Number		
	(viii)	Telephone Number (s) (if any)		
	(ix)	Fax No. (if any)		
3.	Permanent Account Number (PAN) of Proprietor			
4.	Date of commencement of entertainment			
5.	Details of security furnished:			
	A. In case of security is furnished by NSC, details thereof:-			
	S.No.	Amount	NSC No.	Date of Maturity
	(i)			
	(ii)			
	(iii)			
	B. In case of security is furnished by Bank Guarantee, details thereof			
	(i)	Amount of Bank Guarantee		
	(ii)	Effective Period of Bank Guarantee		
	(iii)	Name of Bank and Address of Branch		
6.	Information regarding Bank Account			
	(i)	Name of Bank		
	(ii)	Name and Address of Branch		
	(iii)	Account No.		
	(iv)	Type of Account		
	(v)	IFSC of Branch		

VERIFICATION

I, Proprietor declare and verify that above particulars are true and correct and nothing material has been concealed.

Date: _____ Signature
Place: _____ Name of proprietor: _____
Seal: _____ ”

22. Deletion of Form S-5.- The existing Form S-5 appended to the said rules, shall be deleted.

23. Deletion of Form S-6.- The existing Form S-6 appended to the said rules, shall be deleted.

24. Deletion of Form S-7.- The existing Form S-7 appended to the said rules, shall be deleted.

[No.F.12(59)FD/Tax/2014-89]
By Order of the Governor,

(Aditya Pareek)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 30, 2014**

S.O.117.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on categories of record of transactions (electronic or otherwise) effected by a trading member through the association or stock exchange, specified in column number 2 of table given below, shall be reduced and charged at the rate specified in column number 3 of the said table against each of them:-

S. No.	Description of Record of Transaction	Rate of stamp duty
1	2	3
1.	Record of Transaction if relating to purchase or sale of securities, other than Government securities - in case of non delivery	0.0025 percent of the value of security.
2.	Record of Transaction if relating to options trading-	
	(i) where option is not exercised.	0.0020 percent of the value of security.
	(ii) where option is exercised.	0.01 percent of the value of security.

3.	Record of Transaction if relating to sale of .a futures in securities.	0.001 percent of the value of security.
4.	Record of Transaction if relating to forward contracts of non-agriculture commodities traded through an association or otherwise.	0.001 percent of the value of the forward contract.
5.	Record of Transaction if relating to forward contracts of agriculture commodities traded through an association or otherwise.	0.0005 percent of the value of the forward contract.

[No.F.4(15)FD/Tax/2014-90]

By Order of the Governor,

(Apoorv Joshi)

Deputy Secretary to the Government